

Appendix 1 – Action plan

Page	Recommendation	Priority 1 = Low 2 = Medium 3 = High	Responsibility	Agreed	Comments	Anticipated Implementation Date	Progress To 29/02/08
11	<p>R1 Address the following issues for the 2007/08 accounts:</p> <ul style="list-style-type: none"> • Review the format of the accounts to ensure compliance with the Statement of Recommended Practice on Local Authority Accounting (SORP), taking into account the further changes in the format of the accounts to be introduced in 2007/08; • Produce working papers as set out in our working paper requirements checklist to support the accounts during the accounts preparation process and make these available at the commencement of the audit; • Subject the accounts and working papers to a quality assurance and review process prior to certification of the accounts; 	3	Head of Finance	Agreed	All points will be included as actions in detailed project plans for completing the 2007/08 Statement of Accounts	30 th June 2008	<p>Capital accounting training provided. Compliance checking with 2007 SORP currently being completed and documented where appropriate.</p> <p>Audit Commission's auditors have facilitated a workshop on working paper requirements for all the Accountancy staff and the Benefits Manager. Also the new Head of Finance is introducing a robust structure of working paper requirements.</p> <p>Closedown timetable allows for quality assurance to be completed by senior staff before submitting the Statements for approval. External audit to commence mid-July to allow full compliance to be completed.</p>

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	<ul style="list-style-type: none"> • Improve liaison arrangements with SHL and ensure that the Council's working papers and review process include all those prepared by SHL staff; and • Respond to audit queries promptly. 						<p>Regular monthly monitoring meetings have been agreed with SHL's new Director of Finance.</p> <p>Protocol to be agreed between Head of Finance and Audit Manager.</p>
12	R2 Account fully for housing benefit overpayment transactions in the 2007/08 accounts. This should include accounting for the movements in year to recognise new debts arising and the repayments. Provide evidence from the housing benefits and debtors systems to support the year-end debtor balances.	3	Head of Revenues	Agreed	Reconciliation monitoring matrix to be introduced to ensure that procedures are in place and information provided	31 st Dec 2007	Support is being sought from the software supplier of the debtors system as the reporting is not fit for purpose. The HB system reports are being checked to establish correctness. The baseline data is key to implementing this recommendation.

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15	<p>R3 For the 2007/08 accounts:</p> <ul style="list-style-type: none"> review arrangements for updating the asset register and commence a process of regular reconciliation with other property records; ensure asset records are capable of providing the required information for the 2007/08 financial statements; carry out a consistency check on the accounts and notes to ensure that all capital figures agree or can be reconciled both to other entries within the accounts and to the asset register. 	3	Head of Finance	Agreed	All points will be included as actions in the detailed project plan for completing the 2007/08 Statement of Accounts. Preparation work is underway.	Ongoing and for completion before 31 st March 2008	<p>Required work progressing.</p> <p>Consistency check has been included in Closedown Plan.</p>
16	R4 Complete full reconciliations for rent allowances, rent rebates and council tax benefits in support of the 2006/07 housing benefit grant claim.	3	Head of Revenues	Agreed	Reconciliation procedures to be put in place.	30 th Nov 2007	Complete. Regular monthly reconciliations are completed. Monitoring matrix covering all reconciliations to be introduced.
16	<p>R5 As part of the 2007/08 accounts production:</p> <ul style="list-style-type: none"> Carry out full reconciliations for rent allowances, council tax benefits and rent rebates between the housing benefits system, housing rents and council tax systems, the general ledger and the expected expenditure on the housing 	3	Head of Finance/Head of Revenues		All points will be included as actions in the detailed project plan for completing the 2007/09 Statement of Accounts.	Ongoing and for completion before 31 st March 2008	<p>Ongoing. To be completed AFTER 31st March.</p> <ul style="list-style-type: none"> Progress is on target with regular reconciliations being undertaken.

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	<p>benefit grant claim. Update these reconciliations once the grant claim is produced.</p> <ul style="list-style-type: none"> Reconcile the debtor (or creditor balance) for the housing benefit grant claim to the expected claim income. Update this reconciliation once the grant claim is produced. 				<p>Reconciliation monitoring matrix to be introduced to ensure compliance. Work is already underway on undertaking the work and establishing procedures.</p>		<ul style="list-style-type: none"> 2007/08 subsidy received has been reconciled to the ledger. The debtor position will feed through at the end of the year.